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In re Carroll County 2013 Tax Sale

Supreme Court of Indiana - December 4, 2014 - N.E.3d - 2014 WL 6843641

In petitions to the Circuit Court, two landowners objected to their respective properties being listed for tax sale based on sewer bill delinquency and attached sewer lien. Lienholder, a non-municipal regional sewer district, intervened and requested hearing. The Circuit Court entered order in favor of landowners, finding that neither property was subject to tax sale, citing the lien foreclosure prohibition clause in statute governing the collection of regional sewer district sewer liens. Lienholder appealed and its petition requesting Supreme Court to accept jurisdiction was granted.

The Supreme Court of Indiana hold that lien foreclosure prohibition clause in statute governing the collection of regional sewer district sewer liens did not operate to prohibit a tax sale of properties owned by landowners who were delinquent in payment to lienholder, a non-municipal regional sewer district, when the sewer bill lien was the only lien on the two properties. Because lienholder employed the tax sale method and did not seek collection of landowners' unpaid sewer bills and penalties through the lien foreclosure method, the lien foreclosure prohibition clause did not apply.

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